

Bill History
Session Year 2014
Substitute for Raised S.B. No. 369

[Bill Analysis for File Copy 482](#)

[File No. 482 \[pdf\]](#)

[Fiscal Note for File Copy 482](#)

[FIN Joint Fav. Rpt](#)

[Raised Bill \[pdf\]](#)

[FIN Joint Favorable Substitute \[pdf\]](#)

[FIN Vote Tally Sheet \[pdf\]](#)

Introducer(s):

Finance, Revenue and Bonding Committee

Title: AN ACT CONCERNING CHANGES TO DEPARTMENT OF REVENUE SERVICES STATUTES.

Statement of Purpose: To make several changes to Department of Revenue Services statutes, including to (1) allow publication of a list of persons whose licenses, permits or certificates have been denied, revoked, suspended or not renewed, (2) provide for an earlier monthly remittal of sales tax receipts and for weekly remittal of such receipts for retailers who have been found to be delinquent, (3) require the Commissioner of Revenue Services to work with financial institutions to develop a data match system of delinquent taxpayers and persons with accounts at such institutions, (4) allow a modification for trusts and estates for lump sum distributions from qualified plans, similar to that allowed to individual filers, (5) clarify that federal offshore hedge fund income is considered Connecticut sourced income for non-residents when attributable to services performed in this state, (6) change the gross income factor for apportionment purposes of the personal income tax to mirror that of the corporation business tax which sources sales made by partnerships and other pass-through entities to the location of the customer as opposed to the origin of the sale, and (7) make conforming changes.

Bill History:

03/03/14 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee
03/07/14 PUBLIC HEARING 03/13
03/25/14 JOINT FAVORABLE SUBSTITUTE
03/25/14 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE
04/04/14 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL ANALYSIS 04/09/14-5:00 PM
04/10/14 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE
04/10/14 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE
04/10/14 SENATE CALENDAR NUMBER 305
04/10/14 FILE NUMBER 482

Co-sponsor(s):